



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KAY MESSER of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/27/2006
(Date)

TREASURER - CITY OF PORTAGE

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY

Utility Address: 135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901-0214

When was utility organized? 1/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAY MESSER

Title: TREASURER - CITY OF PORTAGE

Office Address:

115 W PLEASANT STREET

PORTAGE, WI 53901

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103 EXT 15

Fax Number: (608) 742 - 4495

E-mail Address: CORNINGC@MBEGCPAS.COM

President, chairman, or head of utility commission/board or committee:

Name: MR JEFF GROTHMAN

Title: MAYOR - CITY OF PORTAGE

Office Address:

115 W PLEASANT STREET

PORTAGE, WI 53901

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CRAIG CORNING**Title:** CPA**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901**Telephone:** (608) 742 - 2103 EXT 15**Fax Number:** (608) 742 - 4495**E-mail Address:** CORNINGC@MBEGCPAS.COM**Date of most recent audit report:** 4/26/2006**Period covered by most recent audit:** JANUARY 1, 2005 THRU DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MRS KAY MESSER**Title:** CITY OF PORTAGE TREASURER**Office Address:**135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214**Telephone:** (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:**

Name of utility commission/committee: PORTAGE WATER UTILITY COMMISSION

Names of members of utility commission/committee:MR GARY ALBERTS, COMMISSIONER
MS JO-ANN BALK, COMMISSIONER
MR DAN BRUNT, COMMISSIONER
MR RICK DODD, COMMISSIONER
MR JEFF GROTHMAN, COMMISSIONER (MAYOR)
MS CAROL HEISZ, COMMISSIONER
MR MICHAEL OSZMAN, COMMISSIONER
MR FRED RECKLING, COMMISSIONER
MRS ADDIE TAMBOLI, , COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,468,550	1,355,259	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	784,837	599,213	2
Depreciation Expense (403)	308,381	270,337	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	249,748	228,215	5
Total Operating Expenses	1,342,966	1,097,765	
Net Operating Income	125,584	257,494	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	125,584	257,494	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	289	438	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,432	30,365	10
Miscellaneous Nonoperating Income (421)	0	243,858	11
Total Other Income	56,721	274,661	
Total Income	182,305	532,155	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,456)	(25,456)	12
Other Income Deductions (426)	56,026	55,580	13
Total Miscellaneous Income Deductions	30,570	30,124	
Income Before Interest Charges	151,735	502,031	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	166,281	74,166	14
Amortization of Debt Discount and Expense (428)	1,859	2,074	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	168,140	76,240	
Net Income	(16,405)	425,791	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,207,786	8,781,995	20
Balance Transferred from Income (433)	(16,405)	425,791	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	155,974	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,035,407	9,207,786	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,468,550		1,468,550	1
Total (Acct. 400):	1,468,550	0	1,468,550	
Operation and Maintenance Expense (401-402):				
Derived	784,837		784,837	2
Total (Acct. 401-402):	784,837	0	784,837	
Depreciation Expense (403):				
Derived	308,381		308,381	3
Total (Acct. 403):	308,381	0	308,381	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	249,748		249,748	5
Total (Acct. 408):	249,748	0	249,748	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	125,584	0	125,584	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	289		289	8
Total (Acct. 415-416):	289	0	289	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	56,432	0	56,432 11
Total (Acct. 419):	56,432	0	56,432
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	56,721	0	56,721
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(25,456)		(25,456) 14
NONE	0	0	0 15
Total (Acct. 425):	(25,456)	0	(25,456)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		56,026	56,026 16
NONE	0	0	0 17
Total (Acct. 426):	0	56,026	56,026
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,456)	56,026	30,570
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	166,281		166,281 18
Total (Acct. 427):	166,281	0	166,281
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF BOND DISCOUNT	1,859		1,859 19
Total (Acct. 428):	1,859	0	1,859
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	168,140	0	168,140
NET INCOME:	39,621	(56,026)	(16,405)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,053,967	3,153,819	9,207,786 24
Total (Acct. 216):	6,053,967	3,153,819	9,207,786
Balance Transferred from Income (433):			
Derived	39,621	(56,026)	(16,405) 25
Total (Acct. 433):	39,621	(56,026)	(16,405)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR PERIOD ADJUSTMENT	155,974	0	155,974 27
Total (Acct. 435)--Debit:	155,974	0	155,974
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,937,614	3,097,793	9,035,407

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,891				2,891	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,602				2,602	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,602	0	0	0	2,602	
Net income (or loss)	289	0	0	0	289	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,468,550	0	0	0	1,468,550	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	804				804	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,467,746	0	0	0	1,467,746	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	193,759		193,759	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	193,759	0	193,759	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,712,565	13,995,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,911,907	3,529,251	2
Net Utility Plant	12,800,658	10,466,170	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,144	2,144	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,144	2,144	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,210,944	3,958,852	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	120,540	111,814	11
Other Accounts Receivable (143)	101,578	87,746	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	66,808	216,879	14
Materials and Supplies (150)	40,236	35,793	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,433	1,873	17
Total Current and Accrued Assets	1,541,539	4,412,957	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	68,184	70,043	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	68,184	70,043	
Total Assets and Other Debits	14,412,525	14,951,314	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,035,407	9,207,786	23
Total Proprietary Capital	9,035,407	9,207,786	
LONG-TERM DEBT			
Bonds (221)	4,407,500	4,687,500	24
Advances from Municipality (223)	89,987	91,387	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,497,487	4,778,887	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	49,489	24,686	28
Payables to Municipality (233)	55,300	178,400	29
Customer Deposits (235)			30
Taxes Accrued (236)	229,601	205,953	31
Interest Accrued (237)	40,241	32,286	32
Other Current and Accrued Liabilities (238)	46,800	39,660	33
Total Current and Accrued Liabilities	421,431	480,985	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	458,200	483,656	36
Total Deferred Credits	458,200	483,656	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,412,525	14,951,314	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,995,421	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,179,341	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,533,224	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	16,712,565	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,320,502	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	591,405	0	0	0	13
Total Accumulated Provision	3,911,907	0	0	0	
Net Utility Plant	12,800,658	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,993,872				2,993,872	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	308,381				308,381	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,249				18,249	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	326,630	0	0	0	326,630	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	3,320,502	0	0	0	3,320,502	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	535,379				535,379	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	56,026				56,026	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	56,026	0	0	0	56,026	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	591,405	0	0	0	591,405	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	40,236	35,793	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	40,236	35,793	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT - 2002 ISSUE	1,859	428	8,276	1
UNAMORTIZED BOND DISCOUNT - 2004 ISSUE	0	428	59,908	2
Total			68,184	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION NOTES - 2002	04/01/2002	04/01/2012	2.93%	1,157,500	1
GENERAL OBLIGATION NOTES - 2004/4	04/01/2004	12/01/2013	2.78%	190,000	2
GENERAL OBLIGATION NOTES - 2004/11	11/01/2004	10/01/2024	3.60%	3,060,000	3
Total Bonds (Account 221):				4,407,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	89,987	1
Total for Account 223				89,987	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	205,953	1
Accruals:		
Charged water department expense	241,979	2
Charged electric department expense		3
Charged sewer department expense	7,844	4
Other (explain):		
NONE		5
Total Accruals and other credits	249,823	
Taxes paid during year:		
County, state and local taxes	205,953	6
Social Security taxes	18,283	7
PSC Remainder Assessment	1,939	8
Other (explain):		
NONE		9
Total payments and other debits	226,175	
Balance end of year	229,601	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004/4 BOND ISSUE	429	5,121	5,144	406	1
2004/11 BOND ISSUE	19,596	117,575	107,777	29,394	2
2002 BOND ISSUE	12,261	43,585	45,405	10,441	3
Subtotal	32,286	166,281	158,326	40,241	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	32,286	166,281	158,326	40,241	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	2,144	2
Total (Acct. 124):	2,144	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	120,540	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	120,540	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	101,578	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	101,578	
Receivables from Municipality (145):		
DUE FROM CITY	66,808	12
Total (Acct. 145):	66,808	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLES TO GNERAL FUND	31,120	16
PAYABLES TO SEWER UTILITY	24,180	17
Total (Acct. 233):	55,300	
Other Deferred Credits (253):		
Regulatory Liability	458,200	18
NONE		19
Total (Acct. 253):	458,200	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,742,782	0	0	0	11,742,782	1
Materials and Supplies	38,014	0	0	0	38,014	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	3,157,187	0	0	0	3,157,187	4
Customer Advances for Construction					0	5
Regulatory Liability	470,928	0	0	0	470,928	6
NONE					0	7
Average Net Rate Base	8,152,681	0	0	0	8,152,681	
Net Operating Income	125,584	0	0	0	125,584	8
Net Operating Income as a percent of						
Average Net Rate Base	1.54%	N/A	N/A	N/A	1.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	483,656	0	0	0	483,656	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	25,456	0	0	0	25,456	3
Other (specify):						
NONE					0	4
Balance End of Year	458,200	0	0	0	458,200	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

THE ADVANCE FROM THE CITY TO THE WATER UTILITY IS AN ADVANCE WITH A 0% INTEREST RATE.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 233 REPRESENTS THE AMOUNT DUE TO SEWER UTILITY FOR SEWER BILLINGS COLLECTED AT THE WATER UTILITY AND AMOUNTS DUE TO THE CITY FOR PAYROLL.
ACCOUNT 145 REPRESENTS AMOUNTS DUE FROM THE CITY FOR BOND PROCEEDS RECEIVED AND NOT DISTRIBUTED TO THE WATER UTILITY.
ACCOUNT 143 REPRESENTS THE AMOUNT THAT IS DUE FROM CUSTOMERS FOR SEWER BILLINGS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,389,208	1,285,431	1
Total Sales of Water	1,389,208	1,285,431	
Other Operating Revenues			
Forfeited Discounts (470)	3,181	2,697	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,808	9,647	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	66,353	57,484	6
Total Other Operating Revenues	79,342	69,828	
Total Operating Revenues	1,468,550	1,355,259	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	16,820	7
Pumping Expenses (620-625)	123,486	101,147	8
Water Treatment Expenses (630-635)	151,933	85,446	9
Transmission and Distribution Expenses (640-655)	129,897	155,382	10
Customer Accounts Expenses (901-904)	46,339	63,937	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	333,182	176,481	13
Total Operation and Maintenance Expenses	784,837	599,213	
Other Operating Expenses			
Depreciation Expense (403)	308,381	270,337	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	249,748	228,215	16
Total Other Operating Expenses	558,129	498,552	
Total Operating Expenses	1,342,966	1,097,765	
NET OPERATING INCOME	125,584	257,494	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,747	157,076	509,863	4
Commercial	451	89,237	226,633	5
Industrial	38	123,518	203,854	6
Total Metered Sales to General Customers (461)	3,236	369,831	940,350	
Private Fire Protection Service (462)	70		39,142	7
Public Fire Protection Service (463)	1		261,628	8
Other Sales to Public Authorities (464)	96	75,351	148,088	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,403	445,182	1,389,208	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	261,628	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	261,628	
Forfeited Discounts (470):		
Customer late payment charges	3,181	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,181	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CLEAR WATER METERS	9,808	8
Total Rents from Water Property (472)	9,808	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,047	10
Other (specify):		
INSURANCE DIVIDENDS, CONTSTRUCTION & MISCELLANEOUS	45,306	11
Total Other Water Revenues (474)	66,353	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		10,683	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		6,137	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	16,820	
PUMPING EXPENSES			
Operation Labor (620)	16,606	10,683	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	102,486	77,949	7
Operation Supplies and Expenses (623)	271	1,252	8
Maintenance of Pumping Plant (625)	4,123	11,263	9
Total Pumping Expenses	123,486	101,147	
WATER TREATMENT EXPENSES			
Operation Labor (630)	36,494	21,364	10
Chemicals (631)	101,403	50,978	11
Operation Supplies and Expenses (632)	9,241	8,982	12
Maintenance of Water Treatment Plant (635)	4,795	4,122	13
Total Water Treatment Expenses	151,933	85,446	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	100,529	37,235	14
Operation Supplies and Expenses (641)	22,039	15,599	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)		90,777	17
Maintenance of Services (652)		965	18
Maintenance of Meters (653)	1,584	1,449	19
Maintenance of Hydrants (654)		1,448	20
Maintenance of Other Plant (655)	5,745	7,909	21
Total Transmission and Distribution Expenses	129,897	155,382	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	335	11,612	22
Accounting and Collecting Labor (902)	39,796	52,325	23
Supplies and Expenses (903)	5,404	0	24
Uncollectible Accounts (904)	804	0	25
Total Customer Accounts Expenses	46,339	63,937	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)		0	27
Office Supplies and Expenses (921)	19,878	13,551	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	232,866	53,719	30
Property Insurance (924)	21,616	14,996	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	49,868	75,021	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	4,680	4,217	35
Transportation Expenses (933)	4,274	14,977	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	333,182	176,481	
Total Operation and Maintenance Expenses	784,837	599,213	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		237,370	213,335	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,844	7,383	2
Net property tax equivalent		229,526	205,952	
Social Security		18,283	20,122	3
PSC Remainder Assessment		1,939	2,141	4
Other (specify): NONE			0	5
Total tax expense		249,748	228,215	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193240				3
County tax rate	mills		4.624930				4
Local tax rate	mills		7.968850				5
School tax rate	mills		9.035670				6
Voc. school tax rate	mills		1.304840				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.127530				10
Less: state credit	mills		1.113980				11
Net tax rate	mills		22.013550				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.968850				14
Combined School Tax Rate	mills		10.340510				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.309360				17
Total Tax Rate	mills		23.127530				18
Ratio of Local and School Tax to Total	dec.		0.791669				19
Total tax net of state credit	mills		22.013550				20
Net Local and School Tax Rate	mills		17.427456				21
Utility Plant, Jan. 1	\$	13,995,421	13,995,421				22
Materials & Supplies	\$	35,793	35,793				23
Subtotal	\$	14,031,214	14,031,214				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,031,214	14,031,214				26
Assessment Ratio	dec.		0.970726				27
Assessed Value	\$	13,620,464	13,620,464				28
Net Local & School Rate	mills		17.427456				29
Tax Equiv. Computed for Current Year	\$	237,370	237,370				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	237,370					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	2,390,542	2,699,630	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	431,329		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,854,411	2,699,630	
PUMPING PLANT			
Land and Land Rights (320)	14,243		12
Structures and Improvements (321)	52,327		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	396,607		17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,394		20
Total Pumping Plant	517,971	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,157		21
Structures and Improvements (331)	1,342,449		22
Water Treatment Equipment (332)	1,132,441		23
Total Water Treatment Plant	2,488,047	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,090,172	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			431,329	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	5,554,041	
PUMPING PLANT				
Land and Land Rights (320)			14,243	12
Structures and Improvements (321)			52,327	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			396,607	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			37,394	20
Total Pumping Plant	0	0	517,971	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,157	21
Structures and Improvements (331)			1,342,449	22
Water Treatment Equipment (332)			1,132,441	23
Total Water Treatment Plant	0	0	2,488,047	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,533		24
Structures and Improvements (341)	644,488		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,538,017		27
Fire Mains (344)	0		28
Services (345)	250,114		29
Meters (346)	716,990	17,224	30
Hydrants (348)	180,272		31
Other Transmission and Distribution Plant (349)	904		32
Total Transmission and Distribution Plant	3,389,318	17,224	
GENERAL PLANT			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	166,563		34
Office Furniture and Equipment (391)	60,323		35
Computer Equipment (391.1)	155,504	290	36
Transportation Equipment (392)	157,022		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	178,640		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	92,253		41
Communication Equipment (397)	245,921		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,056,476	290	
Total utility plant in service directly assignable	10,306,223	2,717,144	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,306,223	2,717,144	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,533	24
Structures and Improvements (341)			644,488	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)		155,974	1,693,991	27
Fire Mains (344)			0	28
Services (345)			250,114	29
Meters (346)			734,214	30
Hydrants (348)			180,272	31
Other Transmission and Distribution Plant (349)			904	32
Total Transmission and Distribution Plant	0	155,974	3,562,516	
GENERAL PLANT				
Land and Land Rights (389)			250	33
Structures and Improvements (390)			166,563	34
Office Furniture and Equipment (391)			60,323	35
Computer Equipment (391.1)			155,794	36
Transportation Equipment (392)			157,022	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			178,640	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			92,253	41
Communication Equipment (397)			245,921	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,056,766	
Total utility plant in service directly assignable	0	155,974	13,179,341	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	0	155,974	13,179,341	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	249,844		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	249,844	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			249,844 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	249,844
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	940,198		26
Transmission and Distribution Mains (343)	1,846,707		27
Fire Mains (344)	289,665		28
Services (345)	57,744		29
Meters (346)	17,132		30
Hydrants (348)	215,386		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,366,832	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	72,522		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	72,522	0	
Total utility plant in service directly assignable	3,689,198	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,689,198	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			940,198	26
Transmission and Distribution Mains (343)		(155,974)	1,690,733	27
Fire Mains (344)			289,665	28
Services (345)			57,744	29
Meters (346)			17,132	30
Hydrants (348)			215,386	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	(155,974)	3,210,858	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			72,522	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	72,522	
Total utility plant in service directly assignable	0	(155,974)	3,533,224	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	0	(155,974)	3,533,224	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			41,362	41,362	1
February			37,831	37,831	2
March			41,182	41,182	3
April			46,305	46,305	4
May			45,656	45,656	5
June			55,034	55,034	6
July			60,092	60,092	7
August			53,063	53,063	8
September			44,076	44,076	9
October			44,350	44,350	10
November			36,393	36,393	11
December			36,368	36,368	12
Total annual pumpage	0	0	541,712	541,712	
Less: Water sold				445,182	13
Volume pumped but not sold				96,530	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				12,114	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,114	19
Volume pumped but unaccounted for				84,416	20
Percent of water lost				16%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,530	24
Date of maximum: 8/2/2005					25
Cause of maximum:					26
ELEVATED TANK FILLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				827	27
Date of minimum: 12/8/2005					28
Total KWH used for pumping for the year				878,870	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	1
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	No	2
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	Yes	3
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9
Year Installed	1996	1997	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8		14
Location	EAST HOWARD ST	135 NORTHRIDGE DR		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1982	1996		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	1,500	2,150		21
Pump Motor or Standby Engine Mfr	SIEMANS	US		22
Year Installed	1982	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	200	200		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1984	1966	1996	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	126	126	160	10
				11
Total capacity in gallons (actual)	500,000	500,000	750,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	29,812	0	0	0	29,812	3
M	D	6.000	92,780	0	0	0	92,780	4
M	T	8.000	115,957	0	0	0	115,957	5
M	S	10.000	13,129	0	0	0	13,129	6
M	S	12.000	34,075	0	0	0	34,075	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	3,612	0	0	0	3,612	9
Total Within Municipality			304,641	0	0	0	304,641	
Total Utility			304,641	0	0	0	304,641	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,184	0	0	0	2,184		1
M	1.000	1,032	0	0	0	1,032		2
M	1.250	26	0	0	0	26		3
M	1.500	46	0	0	0	46		4
M	2.000	104	0	0	0	104		5
M	3.000	6	0	0	0	6		6
M	4.000	42	0	0	0	42		7
M	6.000	37	0	0	0	37		8
M	8.000	12	0	0	0	12		9
M	10.000	1	0	0	0	1		10
M	14.000	1	0	0	0	1		11
Total Utility		3,491	0	0	0	3,491	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,351	11	0	(11)	3,351	195	1
1.000	177	0	0	0	177	21	2
1.250	0	0	0	0	0	0	3
1.500	63	0	0	0	63	43	4
2.000	68	0	0	0	68	0	5
3.000	22	0	0	0	22	1	6
4.000	15	0	0	0	15	3	7
6.000	0	0	0	0	0	0	8
Total:	3,696	11	0	(11)	3,696	263	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,876	308	14	31	0	122	3,351	1
1.000	41	89	5	27	0	15	177	2
1.250	0	0	0	0	0	0	0	3
1.500	1	40	6	11	0	5	63	4
2.000	0	33	17	17	0	1	68	5
3.000	0	7	3	11	0	1	22	6
4.000	0	2	10	3	0	0	15	7
6.000	0	0	0	0	0	0	0	8
Total:	2,918	479	55	100	0	144	3,696	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	461				461	2
Total Fire Hydrants	461	0	0	0	461	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 474 REPRESENTS THE AMOUNT CHARGED TO THE SEWER UTILITY FOR THEIR PORTION OF THE METERS.

ACCOUNT 474 OTHER REVENUE REPRESENTS AMOUNTS PAID TO THE WATER UTILITY FOR INSURANCE DIVIDENDS, CONSTRUCTION WORK PROVIDED BY THE UTILITY TO CUSTOMERS AND ALSO ADDITIONAL CHARGES TO THE SEWER UTILITY FOR ADMINISTRATION WORK.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

THE WATER UTILITY CHANGED ITS ACCOUNTING SOFTWARE AND CHART OF ACCOUNTS TO HANDLE THE PAYROLL PROCESSING. SOME ACCOUNTS HAVE BEEN CHANGED AND SOME HAVE BEEN DELETED. CONTRACTED SERVICES ARE UP SIGNIFICANTLY FROM PRIOR YEAR DUE TO CONSTRUCTION WORK ON THE NEW WELL, INCLUDING LEGAL AND ENGINEERING FEES. MAINTENANCE WAS DOWN SIGNIFICANTLY FROM PRIOR YEAR AND THE UTILITY DID NOT PAINT THE WATER TOWER THIS YEAR.

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

THE WATER UTILITY CHANGED ITS ACCOUNTING SOFTWARE AND CHART OF ACCOUNTS TO HANDLE THE PAYROLL PROCESSING. SOME ACCOUNTS HAVE BEEN CHANGED AND SOME HAVE BEEN DELETED. CONTRACTED SERVICES ARE UP SIGNIFICANTLY FROM PRIOR YEAR DUE TO CONSTRUCTION WORK ON THE NEW WELL, INCLUDING LEGAL AND ENGINEERING FEES. MAINTENANCE WAS DOWN SIGNIFICANTLY FROM PRIOR YEAR AND THE UTILITY DID NOT PAINT THE WATER TOWER THIS YEAR.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

THE WATER UTILITY CHANGED ITS ACCOUNTING SOFTWARE AND CHART OF ACCOUNTS TO HANDLE THE PAYROLL PROCESSING. SOME ACCOUNTS HAVE BEEN CHANGED AND SOME HAVE BEEN DELETED. CONTRACTED SERVICES ARE UP SIGNIFICANTLY FROM PRIOR YEAR DUE TO CONSTRUCTION WORK ON THE NEW WELL, INCLUDING LEGAL AND ENGINEERING FEES. MAINTENANCE WAS DOWN SIGNIFICANTLY FROM PRIOR YEAR AND THE UTILITY DID NOT PAINT THE WATER TOWER THIS YEAR.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

ACCOUNT 314 IS UP DUE TO THE CONSTRUCTION OF A NEW WELL, AND IT IS FINANCED THRU THE THE PROCEEDS FROM ALLIANT ENERGY FOR THE OLD WELL.

THE VALUE OF 155,974 REPRESENTS A PRIOR PERIOD ADJUSTMENT, THE UTILITY HAD NOTED CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FULL AMOUNT OF CONSTRUCTION IN 2004 WHEN THE 155,974 WAS ACTUALLY PAID FOR BY THE UTILITY THRU BOND PROCEEDS.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

ACCOUNT 314 IS UP DUE TO THE CONSTRUCTION OF A NEW WELL, AND IT IS FINANCED THRU THE THE PROCEEDS FROM ALLIANT ENERGY FOR THE OLD WELL.

THE VALUE OF 155,974 REPRESENTS A PRIOR PERIOD ADJUSTMENT, THE UTILITY HAD NOTED CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FULL AMOUNT OF CONSTRUCTION IN 2004 WHEN THE 155,974 WAS ACTUALLY PAID FOR BY THE UTILITY THRU BOND PROCEEDS.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

ACCOUNT 314 IS UP DUE TO THE CONSTRUCTION OF A NEW WELL, AND IT IS FINANCED THRU THE THE PROCEEDS FORM ALLIANT ENERGY FOR THE OLD WELL.

THE VALUE OF 155,974 REPRESENTS A PRIOR PERIOD ADJUSTMENT, THE UTILITY HAD NOTED CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FULL AMOUNT OF CONSTRUCTION IN 2004 WHEN THE 155,974 WAS ACTUALLY PAID FOR BY THE UTILITY THRU BOND PROCEEDS.

If Adjustments for any account are nonzero, please explain.

ACCOUNT 314 IS UP DUE TO THE CONSTRUCTION OF A NEW WELL, AND IT IS FINANCED THRU THE THE PROCEEDS FORM ALLIANT ENERGY FOR THE OLD WELL.

THE VALUE OF 155,974 REPRESENTS A PRIOR PERIOD ADJUSTMENT, THE UTILITY HAD NOTED CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FULL AMOUNT OF CONSTRUCTION IN 2004 WHEN THE 155,974 WAS ACTUALLY PAID FOR BY THE UTILITY THRU BOND PROCEEDS.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

THE VALUE OF 155,974 REPRESENTS A PRIOR PERIOD ADJUSTMENT, THE UTILITY HAD NOTED CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FULL AMOUNT OF CONSTRUCTION IN 2004 WHEN THE 155,974 WAS ACTUALLY PAID FOR BY THE UTILITY THRU BOND PROCEEDS.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

THE UTILITY PURCHASES SERVICES AS NEEDED AND DOES NOT KEEP A SUPPLY ON HAND.

Meters (Page W-19)

Explain all reported adjustments.

THE METERS WERE JUNKED IN 2005

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY IS TRYING TO REPLACE OLDER METERS, HOWEVER THEY ARE REPLACING THEM WITH METERS THAT LAST LONGER THAN OLDER METERS. THEREFORE IT IS NOT NECESSARY TO REPLACE THEM AS OFTEN.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
